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# Exempt Property Tracking System

CPM Project  
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STATE DOCUMENTS

### **Introduction:**

The Property Division of the South Carolina Department of Revenue has the statutory responsibility of granting or denying request for property tax exemptions under South Carolina Code Section 12-37-220. There are 33 sub-sections in this statute that require a taxpayer to complete an application for exemption and supply supporting documentation with the Department of Revenue. The request can be for real and/or personal property. The Property Division manually reviews each application and the required supporting documentation in order to make a determination if the property qualifies for a complete exemption from property taxes. Currently, there is one supervisor and two property tax examiners reviewing the applications in the order they are received. Each application is reviewed by one of these three employees. It appears the volume of applications has increased over the past years however, we did not have a computerized tracking system to track the number of returns DOR grants or denies. When we receive a request from the legislature or the general public concerning the number of property tax exemptions we need to more quickly and easily access this data.

### **The Process:**

There are three general ways in which an application for exemption is received. The most common way is for an application to be mailed directly to the Department of Revenue. These applications are sorted in the agency mail room and sent to the Exempt Property Section of the Property Division. The second way is for a taxpayer to walk into the main office or one of our Taxpayer Service Centers located throughout the state. The taxpayer manually completes the application with a Department of Revenue taxpayer

assistance officer (TAO). The TAO's have been trained by the supervisor of the exempt property section on how to handle some of the minor request and they can process some request while the taxpayer waits. All applications received in the Taxpayer Assistance areas are sent to the Exempt Property Section whether they have been processed or not so the Exempt Property Section can file the applications. The third way applications are received is at the local county auditor's office. Each of the 46 county auditors has been trained on minor request for exemption so they can process some request while the taxpayer is in their office. All applications received by the counties are forwarded to the Exempt Property Section for review and filing. Regardless of the method an application is received, the mail for the Exempt Property Section is received by an Administrative Assistant in the Property Division and sorted by real or personal property request for exemption within each county.

Each application must be manually reviewed by one of the three employees in the Exempt Property Section due to the technical supporting documentation that is required for each of the sub sections (See Attachments 1 and 2 Application and Instruction Sheet). Once the application and supporting documentation has been reviewed, a determination is made as to whether the property qualifies for the exemption, does not qualify for the exemption or additional information is needed in order to make the determination. Based on these three possible options, the taxpayer is sent a letter. The information from the application is manually entered into the Department's mainframe computer by one of the employees in the Exempt Property Section.

If the property qualifies for the exemption, it is coded as such and a letter is automatically generated from the computer that night and mailed the next day to the taxpayer stating the property has been granted exempt property status. If the property does not qualify for the exemption, it is coded as denied in the Department's computer. A denial letter is generated that night and mailed to the taxpayer the next day. For exemption request that are denied, the taxpayer has 90 days from the date of the denial to appeal the denial to the Property Division. If additional information is needed in order to make a determination, a letter is generated by the Department's computer based on the reason codes entered by the employee. The taxpayer has 30 days to supply the additional information. If the requested information is not received after 30 days, the computer automatically moves the property to a denied status and generates a denial letter.

An annual Certification is sent to each county auditor and assessor in July notifying them of properties that have been granted a property tax exemption and properties that may have previously qualified but have been revoked exempt status for various reasons during the prior year. A monthly update is also sent to the county auditors and assessors listing any additional transactions that have been processed that month.

**Process Changes:**

In order to track the number of exemption requests received within the Exempt Property Section, we worked with our computer programmers to design a program that tracks these request as the basic information is entered into the Department's mainframe. The total amount of time spent designing and implementing the program was approximately 15 hours. A minimal amount of time considering the data we will now be

receiving and the decisions that will be made concerning staffing needs and education to the public from this information. Attachment 3 is a spreadsheet generated from this new program change. It shows the number of applications granted and denied during the 2006 calendar year by county code. In order to have an accurate number of requests, the system is tracking by real or personal property request, not just by application. As you can see on the Application, one application may contain a request for numerous real and/or personal property exemptions. When the application is reviewed, some of the property requested on the application may qualify for the exemption while other request on the same applications may not qualify for the exemption.

The report is broken out by each county which is helpful to us when we receive request for the number of active and denied accounts within a county. The report is provided monthly to the supervisor in the Exempt Property Section. She will be monitoring the peak months. It will also serve as historical data for applications received each year. The 2006 calendar year will serve as our base year. Unfortunately, the prior calendar years have been purged off the system and paper copies in the office only tracked the number of properties actually granted. The peak months identified will allow us to reassign staff as needed during these months. We will also be able to notify our mail processing unit and contact center staff to expect an increase in volume during these months ahead of time so they can adjust their staffing if needed.

While the majority of the processing of the applications and telephone calls are handled within the Exempt Property Section, the agency mail center and contact center are affected by this volume increase. As a summary for this report we have looked at the yearly totals since we only have one year at this time. We will begin making monthly

comparisons with the 2007 calendar year. During the 2006 calendar year, we received 97,953 requests for exemptions. Real property request totaled 44,370 of which 43,024 were granted and 1,346 were denied. Personal property request totaled 53,583, of which 48,487 were granted and 5,096 were denied.

Currently, the program is not splitting the applications out by sub-section. We have made a request with our programmers to enhance the program to track by sub-section. Once the program begins tracking by sub-sections, we will be able to determine which sub-sections receive the most requests for exemptions in addition to the granted and denied count we are currently getting. If the data indicates one sub-section with a large volume of denials, we will conduct further research as to the reasons for denial.

#### **Future Recommendations:**

The computer tracking system that has recently been implemented is just one of several updates we are in the process of implementing. We have requested the above mentioned enhancement of tracking by sub-section. We would also like to further enhance the data collection to include tracking how many denials are appealed, how long does an appeal take to complete, how many appeals are resolved in favor of the taxpayer or the Department, how many appeals go to litigation. We will also use this data to track if we are having an excessive amount of denials in one subsection. If so, we will need to consider additional training to the county auditors and/or the public as to the requirements in order to qualify under this subsection. We may also need to make changes in our instructions on the application. With the additional data and changes that can be identified and made, we hope to address any excessive denials and eliminate these.

This will be a time saver for us by saving the denial process of letters, request of additional information and appeals process. This is currently a work in progress with a lot of opportunities still available to us. We anticipate the enhancement of tracking by sub-section to be completed within the 2007 calendar year. Additional request are currently under review and will continue to be monitored.



## Attachment 1

STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE**PT-401**

(Rev. 7/8/03)

7016

**APPLICATION FOR EXEMPTION**Provisions for Filing for Exemptions, as Provided by Sections 12-4-710, 12-4-720,  
2-4-730, 12-4-740, 12-4-750, and 12-60-1730.**Mail to:**SC Department of Revenue  
Property Division  
Columbia, SC 29214-0303**Refer to instruction sheet (PT401-I) before attempting to complete application.**1. Owner and Mailing Address (PLEASE PRINT)  
Last First Middle

SS/FEI Number: \_\_\_\_\_ 1a. Year \_\_\_\_\_

SID Number  
(Office Use Only)

Telephone Number: \_\_\_\_\_

2. Date Real Property Acquired: \_\_\_\_\_ 3. S.C. Code Section 12-37-220 A \_\_\_\_\_ or B \_\_\_\_\_  
For real property, attach copy of deed/title. If applying for Mobile Home, attach copy of title or bill of sale.

4. County in Which the Property is Located or Registered: \_\_\_\_\_

5. Location of Property  
(If different from mailing address)St. or Hwy:  
City or Area:  
Tax District:6. Tax Map Number: \_\_\_\_\_  
Number of Acres: \_\_\_\_\_  
Mobile Home Permit Number: \_\_\_\_\_  
Mobile Home Tax Map Number: \_\_\_\_\_8. Deed Book Number \_\_\_\_\_  
Page Number \_\_\_\_\_7. Land and Building 1 ☐  
Land 2 ☐  
Building 3 ☐ (CHECK ALL THAT APPLY)  
Mobile Home 4 ☐

9. Vehicle Information: Attach copy of vehicle(s) Registration Card(s), Bill of Sale(s), or Title(s).

VEHICLE IDENTIFICATION NUMBER	TYPE	MAKE	YEAR	REGISTERED OWNER	COUNTY REGISTERED IN

10. Furniture and Fixtures: For organizations applying for furniture and fixtures, attach a separate sheet. Identify item, date of acquisition, cost at acquisition, accumulated depreciation and net value. Example: Furniture and Fixtures; Type 20.

FURNITURE AND FIXTURES	TYPE

**NOTE:** Separate applications must be filed for each parcel of real estate. Multiple listing of personal property is permitted, if registered in the same county and to the same owner(s).

If the initial application is accepted and the exemption is granted, you are not required to file a subsequent application, unless there is a change in the property reported on the initial application or unless requesting an exemption for property not included on prior applications.

Applications must be filled out completely and signed to be accepted by this office. All incomplete applications will be returned for completion, causing a delay in our consideration of your request for exemption.

Upon completing the Application for Exemption, please refer to the instruction sheet (PT-401-I) to insure all requirements have been met and included with your application. IF ALL REQUIRED INFORMATION IS NOT ATTACHED, THIS WILL RESULT IN DENIAL OF THE APPLICATION FOR EXEMPTION.



PLEASE ANSWER ALL QUESTIONS COMPLETELY AND SIGN THE STATEMENT BELOW.

Is the organization incorporated by the Secretary of State of South Carolina? Yes ☐ No ☐

If yes, attach a copy of the articles of incorporation and by-laws.

Enter initial charter date. \_\_\_\_\_

Is the organization exempt under the United States Internal Revenue Code? Yes ☐ No ☐

Applicable Code 501C ( )

If yes, attach a copy of the determination from the IRS.

Organization operated as a Profit \_\_\_\_\_ Non-profit \_\_\_\_\_ organization.

Did you file a return with the South Carolina Department of Revenue? Yes ☐ No ☐

Please indicate what kind of return. \_\_\_\_\_

What name is the return filed under? \_\_\_\_\_

Are alcoholic beverages served to the general public? Yes ☐ No ☐

Do any other individuals, associations or corporations occupy or use any part of the claimed exemption that is listed on this application? Yes ☐ No ☐ If yes, explain circumstances. If addition space is needed, attach separate sheet.

Explain the use of the property, land and buildings. \_\_\_\_\_

Is any rent received for this property or any portion of this property? Yes ☐ No ☐

If yes, from whom? \_\_\_\_\_ How much is received? \_\_\_\_\_

What is the estimated gross annual income? \_\_\_\_\_

Do you lease or rent any property for which you are requesting exemption? Yes ☐ No ☐

If yes, from whom? \_\_\_\_\_

What limitations or restrictions apply concerning who may use the property? (A supplemental explanation sheet may be attached.) \_\_\_\_\_

Did you file for exemption with this office last year? Yes ☐ No ☐

Was application denied? Yes ☐ No ☐

If yes, explain circumstances of denial as stated to you in the denial letter. \_\_\_\_\_

DECLARATION OF OWNER OR OWNER'S AGENT

Subject to Penalty for Perjury, I Declare That I Have Examined the Foregoing Claim, Including Enclosures and Attachments (If Any), and to the Best of my Knowledge and Belief it is True, Correct and Complete.

Legal Signature \_\_\_\_\_ Date \_\_\_\_\_

Check Appropriate Box: Owner ☐ Agent ☐

PLEASE NOTE

Upon completing the Application for Exemption please refer to the instruction sheet (PT-401-I) to insure all **requirements** have been **met** and included with **your application**.

**APPLICATION FOR EXEMPTION INSTRUCTIONS****PT-401-I**

(Rev. 10/2/06)

7017

The "Tax Exemption Application", PT-401, must be completed by the owner or an agent. In order for the application to be accepted, all applicable areas must be completed. **All incomplete applications will be returned, causing a delay in our consideration.**

**Mail to:** South Carolina Department of Revenue, Property Division, Columbia, South Carolina 29214-0303.

**PLEASE PRINT ALL REQUESTED INFORMATION****A. INSTRUCTIONS:**

**INSTRUCTION NUMBERS CORRESPOND TO THE APPLICATION FORM.**

1. **LEGAL OWNER, ADDRESS, SOCIAL SECURITY NUMBER, OR FEDERAL IDENTIFICATION NUMBER MUST BE SUPPLIED.**
- 1A. **INDICATE THE YEAR(S) APPLYING FOR.**
2. **IF REQUESTING EXEMPTION FOR REAL PROPERTY, IDENTIFY DATE THE REAL ESTATE WAS ACQUIRED.**
3. **LIST THE SC CODE SECTION FROM ITEM B, BELOW, AS IT APPLIES TO THE PROPERTY.**
4. **LIST THE COUNTY IN WHICH THE PROPERTY IS LOCATED OR REGISTERED.**
5. **GIVE THE LOCATION OF PROPERTY, IF DIFFERENT FROM MAILING ADDRESS.**
6. **LIST TAX MAP NUMBER. THIS INFORMATION IS AVAILABLE FROM YOUR COUNTY ASSESSOR.**
7. **IF YOU ARE APPLYING FOR AN EXEMPTION FOR REAL ESTATE, CHECK APPLICABLE BOXES.**
8. **LIST DEED BOOK AND PAGE NUMBER. THIS INFORMATION IS AVAILABLE FROM YOUR COUNTY ASSESSOR.**
9. **LIST ALL INFORMATION REQUESTED FOR VEHICLE'S. THE VEHICLE IDENTIFICATION NUMBER (VIN) IS NOT THE LICENSE TAG NUMBER. THE TYPES OF VEHICLES ARE AS FOLLOWS: AUTOMOBILE-01, BUS-02, AIRPLANE-03, BOAT-04, AMBULANCE-05, VAN-06, TRUCK-07, MOTOR HOME-08, MOTORCYCLE-09, OTHER-99. THE MAKE AND YEAR OF THE VEHICLE MUST BE SUPPLIED.**
10. **FOR ORGANIZATIONS APPLYING FOR FURNITURE AND FIXTURES, ATTACH A SEPARATE SHEET IDENTIFYING ITEM(S), DATE OF ACQUISITION, COST AT ACQUISITION, ACCUMULATED DEPRECIATION AND NET VALUE. (Identify furniture and fixtures by completing number 10 on the application.) Example: Furniture and fixtures; Type 20**

**B. CLASSIFICATIONS OF EXEMPT PROPERTY:**

**SC CODE SECTION 12-37-220. General exemption from taxes.**

**(A)(2)** All property of all schools, colleges, and other institutions of learning and all charitable institutions in the nature of hospitals and institutions caring for the infirmed, the handicapped, the aged, children and indigent persons, except where the profits of such institutions are applied to private use. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, and most current three (3) years of audited financial statements including balance sheets and income statements.**

**(A)(3)** All property of all public libraries, churches, parsonages, and burying grounds, but this exemption for real property does not extend beyond the buildings and premises actually occupied by the owners of the real property. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title.**

**(A)(4)** All property of all charitable trusts and foundations used exclusively for charitable and public purposes, but this exemption for real property does not extend beyond the buildings and premises actually occupied by the owners of the real property. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Documents creating the Trust or Foundation, any other documents indicating operating rules/procedures of Trust or Foundation, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(A)(11)** All property of public benefit corporations established by a county or municipality used exclusively for economic development purposes which serve a governmental purpose as defined in Section 115 of the U. S. Internal Revenue Code. **Provide copies of the following: Deed or title to real property, IRS Determination Letter, Articles of Incorporation, Bylaws, and copy of the ordinance that established the corporation, and three (3) years of audited financial statements including balance sheets and income statements..**

**(B)(1)(a)** The house owned by an eligible owner in fee or for life, or jointly with a spouse.

(i) "eligible owner" means:

**(A)** a veteran of the armed forces of the United States who is permanently and totally disabled as a result of a service connected disability and who files with the Department of Revenue a certificate signed by the county service officer certifying this disability. **Applicant must file a certificate, signed by the veteran's affairs or county service officer, of the 100% total and permanent service-connected disability with the effective date. (VA Rating Decision letter does not meet the provision of Section 12-37-220).**

**(B)** a former law enforcement officer as further defined in Section 23-6-400(D)(1), who is permanently and totally disabled as a result of a law enforcement service connected disability. **Law Enforcement officer who is 100% permanently and totally disabled from a service-connected disability must provide a copy of the Final Order that is issued from the Workers' Compensation Commission of the total and permanent disability with the Department of Revenue.**

**(C)** a former firefighter, including a volunteer firefighter as further defined in Chapter 80 of Title 40, who is permanently and totally disabled as a result of a firefighting service connected disability. **The firefighter who is 100% permanently and totally disabled from a service-connected disability must provide a statement from the Chief of the Fire Department and Medical Doctor of the total and permanent disability with the effective date .**

"house" means a dwelling and the lot not to exceed one acre on which it is situated classified in the hands of the current owner for property tax purposes pursuant to Section 12-43-220(c).

(ii) "permanently and totally disabled" means the inability to perform substantial gainful employment by reason of a medically determinable impairment, either physical or mental, that has lasted or is expected to last for a continuous period of twelve months or more or result in death.

**(B)(1)(b)** The house owned by a qualified surviving spouse acquired from the deceased spouse and a house subsequently acquired by an eligible surviving spouse. The qualified surviving spouse shall inform the Department of Revenue of the address of a subsequent house. (iii) "qualified surviving spouse" means the surviving spouse of an individual described in subsubitem (i) while remaining unmarried, who resides in the house, and who owns the house in fee or for life. Qualified surviving spouse also means the surviving spouse of a member of the armed forces of the United States who was killed in action, or the surviving spouse of a law enforcement officer or firefighter who died in the line of duty as a law enforcement officer or firefighter, as these terms are further defined in Section 23-6-400(D)(1) and Chapter 80 of Title 40 who at the time of death owned the house in fee or for life, or jointly with the now surviving spouse, if the surviving spouse remains unmarried, resides in the house, and has acquired ownership of the house in fee or for life;

**(B)(1)(c)** When a trustee holds legal title to a dwelling for a beneficiary and the beneficiary is a person who qualifies otherwise for the exemptions provided in subitems (a) and (b) and the beneficiary uses the dwelling as the beneficiary's domicile, the dwelling is exempt from property taxation in the same amount and manner as dwellings are exempt pursuant to subitems (a) and (b). The Department of Revenue may require documentation it determines necessary to determine eligibility for the exemption allowed by this item. **Trust Agreement, deed or title to real property and the required documentation as stated in subitems (a) and (b) of the 100% total and permanent service connected disability with the effective date must accompany the application. (VA Rating Decision letter does not meet the provision of Section 12-37-220).**

**(B)(2)(a)** The dwelling house in which he resides and a lot not to exceed one acre of land owned in fee or for life, or jointly with a spouse, by a paraplegic or hemiplegic person, is exempt from all property taxation provided the person furnishes satisfactory proof of his disability to the Department of Revenue. The exemption is allowed to the surviving spouse of the person so long as the spouse does not remarry, resides in the dwelling, and obtains the fee or a life estate in the dwelling. To qualify for the exemption, the dwelling house must be the domicile of the person who qualifies for the exemption. For purposes of this item, a hemiplegic person is a person who has paralysis of one lateral half of the body resulting from injury to the motor centers of the brain. For the purposes of this exemption, paraplegic or hemiplegic includes a person with Parkinson's Disease, Multiple Sclerosis, or Amyotrophic Lateral Sclerosis, which has caused the same ambulatory difficulties as a person with paraparesis or hemiparesis. A doctor's statement is required stating that the person's disease has caused these same ambulatory difficulties. A surviving spouse of a person receiving the exemption under this subsection is not allowed the exemption. **Provide copies of the following: Deed or title to real property and physician's statement certifying the effective date you became a paraplegic, quadriplegic or hemiplegic. (Social Security Disability does not meet the provisions of Section 12-37-220).**

**(B)(2)(b)** When a trustee holds legal title to a dwelling for a beneficiary and the beneficiary is a person who qualifies otherwise for the exemption provided in subitem (a) and the beneficiary uses the dwelling as his domicile, the dwelling is exempt from property taxation in the amount and manner as dwellings are exempt pursuant to subitem (a). The Department of Revenue may require documentation it determines necessary to determine eligibility for the exemption allowed by this item. **Provide copies of the following: Trust agreement, deed or title to real property and physician's statement certifying the effective date you became a paraplegic, quadriplegic or hemiplegic. (Social Security Disability does not meet the provisions of Section 12-37-220).**

**(B)(3)** Two private passenger vehicles owned or leased by any disabled veteran designated by the veteran for which special license tags have been issued by the Department of Public Safety under the provisions of Sections 56-3-1110 to 56-3-1130 or, in lieu of the license, if the veteran has a certificate signed by the county service officer or the Veterans Administration of the 100% total and permanent service connected disability with the effective dated. **Provide copies of the following: Certificate from the Veterans Administration or from the Local Service Officer certifying 100% total and permanent service connected disability with the effective date must accompany the application. (Rating decision letter does not meet the provision of Section 12-37-220).**

**(B)(4)** All property of any kind of a nonprofit corporation created for the purpose of providing water supply or sewage disposal, or a combination of such services, organized pursuant to Chapter 36 of Title 33. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(5)** All property of the American Legion, the Veterans of Foreign Wars, the Disabled American Veterans, and Fleet Reserve Association and the Marine Corps League or any similar Veterans Organization chartered by the Congress of the United States, whether belonging to the department or to any of the Posts in this State when used exclusively for the purpose of such organization and not used for any purpose other than club rooms, offices, meeting places or other activities directly in keeping with the policy stated in the National Constitution of such organization, and such property is devoted entirely to its own uses and not held for "pecuniary profit". For the purposes of this item "pecuniary profit" refers to income received from the sale of alcoholic beverages to persons other than bona fide members and their bona fide guests, or any income, any part of which inures to the benefit of any private individual. Where any structure or parcel of land is used partly for the purposes of such organization and partly for such pecuniary profits, the area for pecuniary profits shall be assessed separately and that portion shall be taxed. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(6)** All property owned and used or occupied by any Young Women's Christian Association, Young Men's Christian Association or the Salvation Army in this State and used for the purpose of or in support of such organizations but the exemption herein provided shall not apply to such portions of any such property rented for purposes not related to the functions of the organization. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(7)** All property owned and used or occupied by The Boy Scouts of America or The Girl Scouts of America and used exclusively for the purposes of these organizations. The exemption allowed by this item also extends to property not owned by these organizations but which is used exclusively by them for scouting purposes. The property tax exemption for property not owned by but which is used exclusively by the Boy Scouts of America or The Girl Scouts of America applies for property tax years beginning after 2000. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(8)** Properties of whatever nature or kind owned within the State and used or occupied by the South Carolina Association of Future Farmers of America, so long as such properties are used exclusively to promote vocational education or agriculture, better business methods and more effective organization for farming or to encourage thrift or provide recreation for persons studying agriculture or home economics in the public schools. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(11)(a)** All property of nonprofit housing corporations devoted exclusively to providing below-cost housing for the aged or for handicapped persons or for both aged and handicapped persons as authorized by Section 202 of the Housing Act of 1959 and regulated in part by 24 CFR Part 885. Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue and document from HUD that property comes within the provision of the above stated statute.

**(B)(11)(b)** All property of nonprofit housing corporations devoted exclusively to providing below-cost supportive housing for elderly persons or households as authorized by Section 202 of the Housing Act of 1959 as amended under Section 801 of the National Affordable Housing Act of 1990 and regulated in part by 24 CFR Part 889. Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue and document from HUD that property comes within the provision of the above stated statute.

**(B)(11)(c)** All property of nonprofit housing corporations devoted exclusively to providing below-cost supportive housing for persons with disabilities as authorized by Section 811 of the National Affordable Housing Act of 1990 and regulated in part by 24 CFR Part 890. Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue and document from HUD that property comes within the provision of the above stated statute.

**(B)(11)(d)** All property of nonprofit housing corporations devoted exclusively to providing rental or cooperative housing and related facilities for elderly or handicapped persons or families of low or moderate income as authorized by Section 515 of Title V of the Housing Act of 1949. Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue and document from HUD that property comes within the provision of the above stated statute.

**(B)(11)(e)** All property of nonprofit housing corporations or solely-owned instrumentalities of these corporations which is devoted to providing housing to low or very low income residents. A nonprofit housing corporation must satisfy the safe harbor provisions of Revenue Procedure 96-32 issued by the Internal Revenue Service to qualify for this exemption. Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue and proof that corporation meets safe harbor provisions of IRS Revenue Procedure 96-32.

**(B)(12)** The property of any fraternal society, corporation or association, when the property is used primarily for the holding of its meetings and the conduct of its business and no profit or benefit therefrom shall inure to the benefit of any private stockholders or individuals. Provide copies of the following: Deed or title to real property, IRS Determination Letter, Articles of Incorporation or other document(s) creating the entity, Bylaws and/or any other documents detailing the operation of the entity, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue.

**(B)(16)(a)** The property of any religious, charitable, eleemosynary, educational, or literary society, corporation, or other association, when the property is used by it primarily for the holding of its meetings and the conduct of the business of the society, corporation, or association and no profit or benefit therefrom inures to the benefit of any private stockholder or individual. Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation or other document(s) creating the entity, Bylaws and/or any other documents detailing the operation of the entity, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue.

**(B)(16)(b)** The property of any religious, charitable, or eleemosynary society, corporation, or other association when the property is acquired for the purpose of building or renovating residential structures on it for not-for-profit sale to economically disadvantaged persons. The total properties for which the religious, charitable, or eleemosynary society, corporation, or other association may claim this exemption in accordance with this paragraph may not exceed fifty acres per county within the State. Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation or other document(s) creating the entity, Bylaws and/or any other documents detailing the operation of the entity, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue.

**(B)(18)** Real property leased on a nonprofit basis, to a state agency, county, municipality or other political subdivision so long as it is used for a general public purpose; provided, however, this exemption shall not apply to property used for office space or warehousing. **Provide copies of the following: Deed or title to real property, lease agreement and income tax return of person/organization leasing the property to one of the above entities.**

**(B)(19)** All property owned by Volunteer Fire Departments and Rescue Squads used exclusively for the purposes of such departments and squads. Property leased to a department or squad by an entity itself exempt from property tax is exempt in the same manner that property owned by these departments and squads is exempt. **Provide copies of the following: Deed or title to real property and/or vehicle(s) registration card, bill of sale or title. Also, copy of lease agreement.**

**(B)(20)** All property of nonprofit museums which is used exclusively for such purpose. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(21)** All property leased to and operated by the South Carolina Public Service Authority for the generation or transmission of electric power shall be deemed for all tax purposes to be property of the Authority and exempt from ad valorem taxes. **Provide copies of the following: Lease agreement deed or title to real property, vehicle(s) registration card, bill of sale or title.**

**(B)(22)** All community owned recreation facilities opened to the general public and operated on a nonprofit basis. **Provide copies of the following: Deed or title to real property, IRS Determination Letter, Articles of Incorporation or other document(s) creating the entity, Bylaws and/or any other documents detailing the operation of the entity, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(24)** All property of nonprofit or eleemosynary community theater companies, symphony orchestras, county and community arts councils and commissions and other such companies, which is used exclusively for the promotion of the arts. **Provide copies of the following: Deed or title to real property, IRS Determination Letter, Articles of Incorporation or other document(s) creating the entity, Bylaws and/or any other documents detailing the operation of the entity, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(25)** All personal property loaned or leased on a nonprofit basis to a state agency, county, municipality, or other political subdivision, or to an organization exempt from federal income tax under Internal Revenue Code Section 501 through 514 as defined in item (11) of Section 12-6-40(A), for at least thirty days during the tax year, so long as such personal property is used solely for the purpose of public display and not for the use of such state agency, county, municipality, or other political subdivision, or exempt organization. **Provide copies of the following: Title and/or bill of sale to personal property, lease agreement and income tax return of person/organization leasing the property to one of the above entities.**

**(B)(26)** Two private passenger vehicles owned or leased by recipients of the Medal of Honor. **Provide copies of the following: Vehicle(s) registration card, bill of sale or title, statement from Veteran's Administration or Veteran's Affairs Officer must accompany the application indicating that you are a recipient of the Medal of Honor.**

**(B)(27)** Two personal motor vehicles, owned or leased either solely or jointly by persons required to use wheelchairs. **Provide copies of the following: Vehicle(s) registration card, bill of sale or title and statement from a physician on the physician's letterhead certifying the required use of wheelchair on a permanent basis with the effective date.**

**(B)(28)** All carnival equipment owned, leased, or used by a foreign corporation or other nonresident of this State, not physically present within State for an aggregate of more than six months of the tax year, and having paid an ad valorem or like tax in at least one other state.

**(B)(29)** Two private passenger vehicles or trucks, not exceeding three-quarter ton, owned or leased by and licensed and registered in the name of any member or former member of the armed forces who was a prisoner of war (POW) in World War I, World War II, the Korean Conflict, or the Vietnam Conflict and who is a legal resident of this State. This exemption also extends to the surviving spouse of a qualified former POW for the lifetime or until the remarriage of the surviving spouse. **Provide copies of the following: Vehicle(s) registration card, bill of sale or title and statement from Veteran's Administration or Veteran's Affairs Officer must accompany the application indicating that you are a Prisoner of War.**

**(B)(31)** All real property of churches which extends beyond the buildings and premises actually occupied by the churches which own the real property if no profit or benefit from any operation on the churches' real property inures to the benefit of any private stockholder or individual and no income producing ventures are located on the churches' real property. This exemption does not change any exemption provided for churches or other entities in item (3) of subsection A of this section and item (c), Section 3 of Article X of the Constitution of this State but is an additional exemption for churches as provided in this item. **Provide copies of the following: Deed or title to real property.**

**(B)(36)** After the easement is granted, land subject to a perpetual easement donated to this State under the South Carolina Scenic Rivers Act of Chapter 29 of Title 49. **Provide copies of the following: Easement and deed showing easement.**

**(B)(37)** One personal motor vehicle owned or leased by a legal guardian of a minor who is blind or required to use a wheelchair when the vehicle is used to transport the minor. **Provide copies of the following: Vehicle(s) registration card, bill of sale or title, statement from physician certifying the minor child is blind or required to use a wheelchair with the effective date and copy of the original birth certificate showing parents name or court documentation of legal guardianship must accompany the application.**

**(B)(42)** Property held in trust under the provisions of Chapter 18 of Title 51 and all real property of charitable trusts and foundations held for historic preservation of forts and battlegrounds which extends beyond the buildings and premises actually occupied by the charitable trusts and foundations which own the real property if no profit or benefit from any operation on the charitable trusts' and foundations' real property inures to the benefit of any private stockholder or individual and no income producing ventures are located on the charitable trusts' and foundations' real property. This exemption does not change any exemption provided for charitable trusts and foundations in item (4) of subsection (A) of this section and item (d), Section 3, Article X of the Constitution of this State but is an additional exemption for charitable trusts and foundations for historic preservation, as provided in this item. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Documents creating the Trust or Foundation, any other documents indicating operating rules/procedures of Trust or Foundation, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(43)** The dwelling home and a lot not to exceed one acre of land owned in fee or for life or jointly with a spouse by a resident of this State who is a recipient of the Medal of Honor or who was a prisoner of war in World War I, World War II, the Korean Conflict, or the Vietnam Conflict. The exemption is allowed to the surviving spouse under the same terms and conditions governing the exemption for surviving spouses pursuant to item (1) of this subsection. A person applying for this exemption must provide the evidence of eligibility the department requires. **Provide copies of the following: Deed or title to real property, certificate from the Veterans Administration or from the Local Service Officer certifying you are a Medal of Honor or who was a prisoner of war in World War I, World War II, the Korean Conflict, or the Vietnam Conflict.**

**(E)** If an entity own a property a portion of which qualifies for an exemption under subsections (A)(4) or (B)(16)(a) of this section and a portion of which is leased to one or more separate entities and that property would be exempt under subsections (A)(4) or (B)(16) of this section. If the entity leasing the property owned the property, then a portion of the property that is leased to such entity is exempt from property taxes.

#### **PLEASE NOTE:**

**Upon receipt of the Application for Exemption and supporting documents, additional information may be requested from applicant to complete our review of the application.**

**Applicant will be notified in writing if request for exemption is granted or denied.**

If the initial application is accepted and the exemption is granted, you are not required to file a subsequent application, unless there is a change in the property reported on the initial application or unless requesting an exemption for property not included on prior applications.

Applications must be **FILLED OUT COMPLETELY AND SIGNED** to be accepted by this Office. All **INCOMPLETE APPLICATIONS** will be returned for completion, causing a delay in our consideration of your request for exemption.

**IF ALL REQUIRED INFORMATION IS NOT ATTACHED, THIS WILL RESULT IN DENIAL OF THE APPLICATION FOR EXEMPTION.**

**The Department of Revenue may require documentation it determines necessary to determine eligibility for the exemption allowed by South Carolina Code Section 12-37-220 (A) and (B).**

**Real Property Exemption Applications  
2006 Calendar Year**

<b>County</b>	<b>Real Prop. Granted</b>	<b>Real Prop. Denied</b>	<b>Total</b>
01	392	4	396
02	1644	19	1663
03	186	0	186
04	1673	67	1740
05	295	5	300
06	406	4	410
07	1070	57	1127
08	1053	42	1095
09	247	4	251
10	2879	76	2955
11	551	4	555
12	514	10	524
13	642	9	651
14	577	15	592
15	570	9	579
16	801	20	821
17	509	8	517
18	900	34	934
19	286	6	292
20	372	3	375
21	1404	28	1432
22	732	12	744
23	2867	181	3048
24	792	21	813
25	327	5	332
26	1650	99	1749
27	284	4	288
28	742	29	771
29	692	6	698
30	673	50	723
31	279	6	285
32	1788	74	1862
33	165	2	167
34	441	4	445
35	442	9	451
36	565	17	582
37	705	12	717
38	1279	28	1307
39	1170	13	1183
40	4219	128	4347
41	261	14	275
42	2313	132	2445
43	1115	24	1139
44	395	5	400
45	616	9	625
46	1541	38	1579
Total	43024	1346	44370



**Personal Property Exemption Applications**  
**2006 Calendar year**

County	Personal Prop. Granted	Personal Prop. Denied	Total
01	379	65	444
02	1795	124	1919
03	69	8	77
04	2471	170	2641
05	175	9	184
06	241	15	256
07	1023	95	1118
08	1285	160	1445
09	196	17	213
10	2831	262	3093
11	702	45	747
12	298	33	331
13	521	17	538
14	380	26	406
15	733	98	831
16	667	39	706
17	238	23	261
18	1182	182	1364
19	242	12	254
20	536	55	591
21	1597	114	1711
22	618	53	671
23	4842	514	5356
24	990	59	1049
25	254	16	270
26	2431	395	2826
27	199	21	220
28	756	106	862
29	1049	52	1101
30	842	94	936
31	308	49	357
32	3462	376	3838
33	69	2	71
34	357	32	389
35	350	27	377
36	705	37	742
37	516	37	553
38	1286	91	1377
39	1151	91	1242
40	4902	952	5854
41	196	28	224
42	2562	204	2766
43	1158	102	1260
44	440	32	472
45	324	29	353
46	1159	128	1287
Total	48487	5096	53583